

WNET AND AFFILIATES

WHISTLEBLOWER PROTECTION POLICY

I. PURPOSE OF WHISTLEBLOWER PROTECTION

WNET and its affiliates (collectively, the “Corporation”) are committed to high standards of ethical, moral and legal business conduct. In keeping with this commitment, this Whistleblower Protection Policy (the “Policy”) is intended to encourage trustees, officers, employees, volunteers, interns, and the contingent workforce (“WNET Workforce”) to raise concerns regarding any activities, practices or acts that are believed to be unlawful or illegal, in violation of grant requirements, inconsistent with the Corporation’s policies or procedures or otherwise unethical or inappropriate (“Violation(s)”) and be assured that they will be protected from harassment, discharge or other adverse actions for raising any such concerns.

II. STATEMENT OF POLICY

It is the responsibility of every member of the WNET Workforce who has a reasonable basis for suspecting that a trustee, officer, employee, volunteer, intern, vendor or other third party is engaging in any Violation to report such activity as soon as possible and in accordance with this Policy. Such activity may include, but is not limited to: financial wrongdoing (including circumvention of internal controls or violation of the financial policies or procedures of the Corporation), fraud, harassment, or any other illegal, unethical or inappropriate conduct.

Anyone filing a report concerning a Violation or suspected Violation (a “Whistleblower”) must act in good faith and have reasonable grounds for believing that the information disclosed may indicate a Violation. Any allegation that can not be substantiated **and** which proves to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

A copy of this Policy will be available on the WNET intranet and on WNET.org.

III. FILING REPORTS

1. Standard Procedure for Filing Reports

All reports concerning possible Violations must be made using the confidential “Whistleblower Disclosure Report (the “Disclosure Report”), located on the Corporation’s intranet (currently under “Forms,” “Policies” and “Compliance”) and on WNET.org. The Disclosure Report is to be filled out and submitted electronically. The Disclosure Report is sent to a secured mailbox accessible only by the General Counsel and the Chief Compliance Officer (“CCO”) as the designated administrators of the Policy, except in the limited exception described below.

- **Limited Exception: Filing a Report against the General Counsel or CCO:**

Where a possible Violation concerns the General Counsel or the CCO, a Whistleblower is to submit a written report to the Corporation's Chief Executive Officer ("CEO").

The Whistleblower must download the Disclosure Report, fill it out and deliver it personally or via interoffice mail to the Office of the CEO. The CEO will review the Disclosure Report and, if it is determined to be facially valid, the CEO will forward the Disclosure Report to the Audit Committee of the Board of Trustees ("Audit Committee").

The Audit Committee may further investigate the facts alleged in the Disclosure Report or may retain outside counsel to conduct the investigation. Once the investigation is concluded, the Audit Committee (or a designee) will provide the Whistleblower (if the Disclosure Report was not filed anonymously) with the investigation results. If the Disclosure Report was filed anonymously, the Audit Committee will not be able to share the results of the investigation with the Whistleblower.

2. Investigation and Follow-Up

The General Counsel and the CCO will investigate all credible reports in a timely and sensitive manner. Investigations will be conducted as quickly as possible, taking into account the nature and complexity of the Disclosure Report and the issues raised therein. Where appropriate, Human Resources and/or Finance will be consulted to ensure compliance with relevant union, personnel and financial policies.

The conclusion of any investigation will be communicated to the person or persons against whom the report was made and to the Whistleblower (if the Disclosure Report was not filed anonymously). A Whistleblower (who did not file the Disclosure Report anonymously) may expect a preliminary response to the Disclosure Report promptly after the Disclosure Report was filed.

A detailed report of all Disclosure Reports and any subsequent actions taken will be made by the General Counsel and the CCO at the Audit Committee meeting following the submission of the Disclosure Report.

3. Report Dismissal or Disciplinary Action

If, on preliminary examination by the General Counsel and the CCO, the concern, issue or facts raised or alleged in a Disclosure Report are judged to be wholly without substance or merit, the matter shall be dismissed and the Whistleblower (who did not file the Disclosure Report anonymously) shall be informed of the decision and the reasons for such dismissal.

If it is determined by the General Counsel and the CCO that the concern, issue or facts raised or alleged in a Disclosure Report have merit, the matter will be dealt with in accordance with this Policy, the Corporation's normal disciplinary procedures and/or as otherwise may be deemed appropriate according to the nature of the matter.

4. Anonymity and Confidentiality

Disclosure Reports may be made anonymously.

In responding to an anonymous Disclosure Report, the General Counsel and the CCO will pay due regard to fairness to any individual(s) named in the Disclosure Report, the seriousness of the issue(s) raised, the credibility of the information or allegations in the Disclosure Report and the prospects of an effective investigation and discovery of evidence.

Unless disclosure of the identity of the Whistleblower is required by law or any other reason, confidentiality will be maintained throughout the investigation to the extent reasonable and practicable under the circumstances, and consistent with appropriate investigative and corrective action. Every attempt will be made to protect the anonymity of the Whistleblower. If the Corporation is required to disclose the identity of the Whistleblower by law or for any other reason, the Whistleblower will be so informed in advance of his or her being identified.

If disciplinary proceedings are invoked against any individual following a Disclosure Report, the Corporation may choose to disclose the name of the Whistleblower to the person subject to such proceedings, with prior notice to the Whistleblower.

IV. ROLE OF THE AUDIT COMMITTEE

The Audit Committee oversees the implementation of, and compliance with, the Policy. In addition, the Audit Committee ensures due process in the investigation of a Disclosure Report. More specifically, the Audit Committee:

- receives summaries of Disclosure Reports made to and received by the General Counsel and CCO in between Audit Committee meetings and makes requests for further investigation, if appropriate; and
- investigates complaints received from the CEO regarding the General Counsel or the CCO and reports the outcome of the investigation to the Whistleblower.

V. RETALIATION

There will be no adverse employment action or other retaliation against any Whistleblower or individual who assists in an investigation of a Disclosure Report, except when the Corporation determines that a false report was made with intent to harm the Corporation or an individual within the Corporation. Intimidation, coercion, threat, or discrimination against any Whistleblower is prohibited and will be subject to appropriate disciplinary action, up to and including termination.

Effective Date 6/29/2010

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Amended 2/19/2013

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Amended 5/05/16